REVENUE AND FINANCE

respectively. A sum of Rs. 18,470 (Rs. 5,866) was collected in the shape of fines and penalties.

280. There were 1,676 appeals and 79 revision petitions to be dealt with during the year. Of these, 1,042 appeals and 65 revision petitions were disposed of leaving a balance of 634 appeals and 14 revision petitions at the close of the year.

281. Out of 68 cases which were launched for prosecution, 35 cases were withdrawn, four ended in acquittal and 28 were pending at the close of the year.

282. The number of offences of all categories under Section 20 was 1,166.

283. A sum of Rs. 16,92,611 was allowed as rebate on articles of industrial manufacture sold and delivered outside the State. The claims pending in 161 cases amounted to Rs. 1,09,687.

(iv) Stamps.

284. Out of the total stock of 2,10,73,281 stamps of the value of Rs. 1,05,76,586, 1,62,67,555 stamps of the value of Rs. 32,54,461 were issued to the several District Treasuries, leaving a closing balance of 48,05,726 Stamps of the aggregate value of Rs. 73,22,125 at the end of the year.

285. The total revenue realised from the sale of stamps amounted to Rs. 37,12,756 (Rs. 47,60,428). The total expenditure of the Department was Rs. 7,25,857 (Rs. 10,02,789), the net Revenue during the year being Rs. 29,86,899.

286. Out of the total amount of Rs. 2,08,512 due to Government under institution fees awarded in Pauper suits, a sum of Rs. 21,037 was recovered and Rs. 21,167 was remitted, leaving a balance of Rs. 2,00,968 to be recovered at the end of the year.

287. A Gazetted post of the Assistant Superintendent of Stamps was created. Orders were issued levying the stamp sur-charge fee at one percent on transfers of immoveable property within the limits of Tumkur and Sagar Municipalities. Exemption from stamp duty for three years from 1st February 1949 on Policies of Insurance issued by the Public and Motor Branches of the Mysore Government Insurance Department was granted. The

Mysore Amusement Tax Act was extended to Chamarajanagar Taluk. Exemption from Court Fee in Mysore on Succession Certificates issued in Part "A" States was also granted.

Tax on sales of Motor Spirit.

288. The Motor Spirit (Taxation of Sales) Act, 1949 (Act No. XLIX of 1949) was introduced to provide for the levy of tax on all retail sales of motor spirit in Mysore. Section 1 of the Act came into force from 14th July 1949 and the rest of the provisions came into force from 29th July 1949. The administration of the Act was entrusted to the Commissioner of Sales-Tax and the Sales-Tax Officers under him.

289. In exercise of the powers conferred by Sections 13 (1) and 14, the Government authorised Magistrates of the First Class to exercise powers under Section 13 (1) and all Police Officers not below the rank of Inspectors to exercise all the powers under Section 14.

290. Fourteen importers, 28 wholesalers and 118 retailers registered themselves as dealers in petrol under Section 4 (1) of the Act. The number of importers, wholesalers and retail dealers registered as dealers in Motor Spirit other than petrol was 12, 31 and 195 respectively.

291. One hundred and seventy-nine monthly assessments of petrol retail dealers and 257 assessments of retail dealers in Motor Spirit other than petrol were pending at the end of the year.

292. The demand, collection and balance under the Motor Spirit (Taxation on Sales) Act, 1949 during the year was Rs. 9,99,667, Rs. 9,77,772 and Rs. 21,895 respectively.

(v) Mysore Government Insurance Department.

Official Branch.

293. Out of 8,429 (11,633) proposals dealt with in the Official Branch, 5,874 (7,598) were accepted, 3,884 being cases of first insurance and 1,990 being of further insurance. One thousand eighty-nine proposals were rejected (819 temporarily and 270 permanently), on medical and other grounds.

Policies.

294. Out of 7,297 (7,927) proposals accepted including 1,423 pending at the beginning of the year, 5,764 (6,472) resulted in policies for an assurance of Rs. 66,85,735 with a